6823910/2023/CT-II-REV01

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendments - APGST (Third Amendment) Rules, 2022 – Orders – Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.797 Dated: 28-12-2022

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part IV.B., Dt.07.06.2017
2. GO.Ms.No.227 Revenue (CT-II) Department, dt 22.06.2017
3. GO.Ms.No.547 Revenue (CT-II) Department, dt 25.07.2022.
4. GO.Ms.No.776, Revenue (CT-II) Department, dt 23.12.2022
5. Notification No.22/2022-Central Tax, dated 15.11.2022, Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Tax Customs.
6. From the CCST's Ref Letter No. CCST's Ref Computer No. 1940460 File No.REV03-12039/207/2022

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 29-12-2022

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

**1.** Short title and commencement. - (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Third Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force w.e.f. 15.11.2022.

In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in FORM GSTR-9, under the heading Instructions, in paragraph 7, -

(A) for the figures, letters and words "between April, 2022 to September, 2022", the figures, letters and words "of April, 2022 to October, 2022 filed upto 30th November, 2022" shall be substituted;

(B) in the Table, in second column, -

(p.t.o)

(I) against serial numbers 10 & 11, for the figures and words "April, 2022 to September, 2022", the figures, letters and words "April, 2022 to October, 2022 filed upto 30th November, 2022" shall be substituted;

(II) against serial number 12, for the figures and words "April 2022 to September 2022", the figures, letters and words "April, 2022 to October, 2022 upto 30th November, 2022" shall be substituted;

(III) against serial number 13, for the figures and words "April 2022 to September 2022", the figures, letters and words "April, 2022 to October, 2022 upto 30th November, 2022" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N. Gulzar
Secretary to Government

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training)
The P.S.to the Spl.C.S (CT, Excise and Regn., & Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED:: BY ORDER//

SECTION OFFICER